

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF Castalia , IOWA DUE: December 1, 2014		16209600200000 City of Castalia %1518 Centennial Road Ossian, IA 52161-8006 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		23,369		23,369	22,380
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		23,369		23,369	22,380
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		16,769	0	16,769	17,457
Licenses and permits		390	0	390	390
Use of money and property		886	47	933	870
Intergovernmental		10,681	30,000	40,681	9,500
Charges for fees and service		0	56,256	56,256	51,000
Special assessments		0	0	0	0
Miscellaneous		1,049	0	1,049	0
Other financing sources		0	258,415	258,415	180,000
Total revenues and other sources		53,144	344,718	397,862	281,597
Expenditures and Other Financing Uses					
Public safety		303	0	303	3,000
Public works		9,323	0	9,323	17,550
Health and social services		500	0	500	3,000
Culture and recreation		5,734	0	5,734	13,500
Community and economic development		375	0	375	1,500
General government		24,575	0	24,575	36,000
Debt service		0	0	0	0
Capital projects		0	0	0	155,000
Total governmental activities expenditures		40,810	0	40,810	229,550
Business type activities		0	331,400	331,400	43,949
Total ALL expenditures		40,810	331,400	372,210	273,499
Other financing uses, including transfers out		25,000	0	25,000	25,000
Total ALL expenditures/And other financing uses		65,810	331,400	397,210	298,499
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-12,666	13,318	652	-16,902
Beginning fund balance July 1, 2013		153,182	93,324	246,506	213,423
Ending fund balance June 30, 2014		140,516	106,642	247,158	196,521
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt		\$ 0	
Revenue debt	\$ 211,413	Short-term debt		\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 241,529	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Chris Bodensteiner		→	563	532-9764	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014		CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	23,369	0			0	0	23,369			23,369	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	23,369	0		0	0	0	23,369		T01	23,369	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	23,369	0		0	0	0	23,369			23,369	6
7	TIF revenues			0				0		T01	0	7
8	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	16,769	0	0		0	0	16,769	0	T09	16,769	14
15	TOTAL OTHER CITY TAXES	16,769	0	0	0	0	0	16,769	0		16,769	15
16	Section B - LICENSES AND PERMITS	390	0	0		0	0	390	0	T29	390	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	886	0	0		0	0	886	47	U20	933	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	886	0	0	0	0	0	886	47		933	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		10,681					10,681		C46	10,681	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	30,000	C89	30,000	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	10,681	0	0	0	0	10,681	30,000		40,681	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	10,681	0	0	0	0	10,681	30,000		40,681	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	32,583	A91	32,583	73
74	Sewer	0	0	0	0	0	0	0	23,673	A80	23,673	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A60	0	77
78	Airport	0	0	0	0	0	0	0	0	A01	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	56,256		56,256	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	515	0	0	0	0	0	515	0	U99	515	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Hall Rent	240	0	0	0	0	0	240	0		240	114
115	Permit fees	40	0	0	0	0	0	40	0		40	115
116	Dividend/ ins. audit refund	162	0	0	0	0	0	162	0		162	116
117	Pop machine/ money	92	0	0	0	0	0	92	0		92	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	1,049	0	0	0	0	0	1,049	0		1,049	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Castalia					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	42,463	10,681	0	0	0	0	53,144	86,303		139,447	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	116,415	NR	116,415	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	117,000	A89	117,000	126
127	Regular transfers in and interfund loans	0	0		0		0	0	25,000		25,000	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	258,415		258,415	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	42,463	10,681	0	0	0	0	53,144	344,718		397,862	132
133												133
134	Beginning fund balance July 1, 2013	132,017	21,165	0	0	0	0	153,182	93,324		246,506	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	174,480	31,846	0	0	0	0	206,326	438,042		644,368	136
137												137
138												138
139												139
140												140
141												141
142												142
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	0	0	0	0	0	0	0		E62	0	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	303	0	0	0	0	0	303		E89	303	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	0	0	0	0	0	0	0		E24	0	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	303	0	0	0	0	0	303			303	40

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	3,891	0	0	0	0	3,891		E44	3,891	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	3,969	0	0	0	0	3,969		E44	3,969	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	1,188	0	0	0	0	1,188		E44	1,188	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	275	0	0	0	0	0	275		E81	275	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	275	9,048	0	0	0	0	9,323			9,323	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	500	0	0	0	0	0	500		E79	500	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	500	0	0	0	0	0	500			500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 – Continued		CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	0	0	0	0	0	0	0		E52	0	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	4,234	0	0	0	0	0	4,234		E61	4,234	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	1,500	0	0	0	0	0	1,500		E03	1,500	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	5,734	0	0	0	0	0	5,734			5,734	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	375	0	0	0	0	0	375		E89	375	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	375	0	0	0	0	0	375			375	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 – Continued		CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,857	0	0	0	0	0	2,857		E29	2,857	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,055	0	0	0	0	0	8,055		E23	8,055	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	963	0	0	0	0	0	963		E89	963	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	630	0	0	0	0	0	630		E25	630	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	6,616	0	0	0	0	0	6,616		E31	6,616	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	3,830	0	0	0	0	0	3,830		E89	3,830	171
172	Other general government — Current operation	1,624	0	0	0	0	0	1,624		E89	1,624	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	24,575	0	0	0	0	0	24,575			24,575	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Water Improvement	0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	31,762	9,048	0	0	0	0	40,810			40,810	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued		CITY OF Castalia			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								39,489	E91	39,489	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							7,863	E80		7,863	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 – Continued	CITY OF Castalia					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								118,120	E89	118,120	238
239	Purchase of land and equipment							0	0	G89	0	239
240	Construction								151,979	F89	151,979	240
241												241
242	Enterprise Debt Service								13,949		13,949	242
243	Enterprise Capital Projects							0	0		0	243
244	Enterprise TIF Capital Projects							0	0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								331,400		331,400	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	31,762	9,048	0	0	0	0	40,810	331,400		372,210	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	25,000	0		0	0	0	25,000			25,000	255
256	Internal TIF loans/repayments and transfers out		0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	25,000	0	0	0	0	0	25,000	0		25,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	56,762	9,048	0	0	0	0	65,810	331,400		397,210	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								106,642		106,642	269
270	Total ending fund balance June 30, 2014	117,718	22,798	0	0	0	0	140,516	106,642		247,158	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	174,480	31,846	0	0	0	0	206,326	438,042		644,368	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF Castalia Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																														
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:40%;">Purpose</th> <th style="width:60%;">Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$ 0</td></tr> <tr><td>Health.....</td><td>M32 0</td></tr> <tr><td>Highways.....</td><td>M44 0</td></tr> <tr><td>Transit subsidies.....</td><td>M94 0</td></tr> <tr><td>Libraries.....</td><td>M52 0</td></tr> <tr><td>Police protection.....</td><td>M62 0</td></tr> <tr><td>Sewerage.....</td><td>M80 0</td></tr> <tr><td>Sanitation.....</td><td>M81 0</td></tr> <tr><td>All other.....</td><td>M89 \$ 0</td></tr> </table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$ 0	Health.....	M32 0	Highways.....	M44 0	Transit subsidies.....	M94 0	Libraries.....	M52 0	Police protection.....	M62 0	Sewerage.....	M80 0	Sanitation.....	M81 0	All other.....	M89 \$ 0	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:40%;">Purpose</th> <th style="width:60%;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$ 0</td></tr> <tr><td>All other.....</td><td>L89 \$ 0</td></tr> </table>					Purpose	Amount paid to State	Highways.....	L44 \$ 0	All other.....	L89 \$ 0																																																																																																																												
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Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																														
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td style="width:40%;">Total salaries and wages paid.....</td> <td style="width:60%; text-align: right;">21,493</td> </tr> </table>										Amount - Omit cents		Total salaries and wages paid.....	21,493																																																																																																																																																		
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Total salaries and wages paid.....	21,493																																																																																																																																																														
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																														
A. Long-term debt <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2013 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding JUNE 30, 2014</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr><td>1. Water utility</td><td>19U \$ 0</td><td>29U \$ 0</td><td>39U \$ 0</td><td>49U \$ 0</td><td>49U \$ 0</td><td>49U \$ 0</td><td>49U \$ 0</td><td>191 \$ 0</td></tr> <tr><td>2. Sewer utility</td><td>19U 225,362</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 211,413</td><td>49U 0</td><td>189 9,725</td></tr> <tr><td>3. Electric utility</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>192 0</td></tr> <tr><td>4. Gas utility</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>193 0</td></tr> <tr><td>5. Transit-bus</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>194 0</td></tr> <tr><td>6. Industrial Revenue</td><td>19T 0</td><td>24T 0</td><td>34T 0</td><td>44T 0</td><td>44T 0</td><td>44T 0</td><td>44T 0</td><td>189 0</td></tr> <tr><td>7. Mortgage revenue</td><td>19T 0</td><td>24T 0</td><td>34T 0</td><td>44T 0</td><td>44T 0</td><td>44T 0</td><td>44T 0</td><td>189 0</td></tr> <tr><td>8. TIF revenue</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr><td>9. Other-Specify</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr><td>10.</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr><td>11.</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr><td>12.</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr><td>13.</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr><td>14.</td><td>19U 0</td><td>29U 0</td><td>39U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>49U 0</td><td>189 0</td></tr> <tr> <td>Total long-term debt</td> <td>225,362</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>211,413</td> <td>0</td> <td>9,725</td> </tr> </table>										Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0	2. Sewer utility	19U 225,362	29U 0	39U 0	49U 0	49U 0	49U 211,413	49U 0	189 9,725	3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0	4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0	5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0	6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0	7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0	8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	Total long-term debt	225,362	0	0	0	0	211,413	0	9,725
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)																																																																																																																																																							
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7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0																																																																																																																																																							
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																																																																																																																							
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14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0																																																																																																																																																							
Total long-term debt	225,362	0	0	0	0	211,413	0	9,725																																																																																																																																																							
B. Short-term debt <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td>Outstanding as of JULY 1, 2013</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Outstanding as of JUNE 30, 2014</td> <td style="text-align: right;">0</td> </tr> </table>										Amount - Omit cents		Outstanding as of JULY 1, 2013	0	Outstanding as of JUNE 30, 2014	0																																																																																																																																																
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Outstanding as of JUNE 30, 2014	0																																																																																																																																																														
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY Actual valuation -- January 1, 2012																																																																																																																																																														
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td style="width:40%;">\$</td> <td style="width:60%; text-align: right;">4,830,571</td> </tr> <tr> <td></td> <td style="text-align: right;">x .05 = \$ 241,529</td> </tr> </table>										Amount - Omit cents		\$	4,830,571		x .05 = \$ 241,529																																																																																																																																																
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	x .05 = \$ 241,529																																																																																																																																																														
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																																																																																																																																																														
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th rowspan="2">Type of asset</th> <th colspan="4">Amount - Omit cents</th> <th rowspan="2">Total (e)</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> <tr> <td rowspan="2"> Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property. </td> <td>W01</td> <td>W31</td> <td colspan="2">W61</td> <td></td> </tr> <tr> <td>\$ 0</td> <td>\$ 0</td> <td>0</td> <td>247,158</td> <td>247,158</td> </tr> </table>										Type of asset	Amount - Omit cents				Total (e)	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			\$ 0	\$ 0	0	247,158	247,158																																																																																																																																	
Type of asset	Amount - Omit cents				Total (e)																																																																																																																																																										
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	\$ 0	\$ 0	0	247,158	247,158																																																																																																																																																										
REMARKS																																																																																																																																																															